

University of the Philippines Manila	ADMINISTRATIVE MANUAL ON POLICIES, PROCESSES AND PROCEDURES	Page 85 1/2
Accounting, Budget, and Cash Office	PROCEDURAL FLOW OF FISCAL TRANSACTION	Revision No. 0
Disbursement Systems	PAYMENTS TO SUPPLIERS, SERVICE PROVIDERS AND OTHERS	Effectivity Date:

Flowchart	Description	Person Responsible
<pre> graph TD Start([Start]) --> Step1[1. PREPARATION OF DV AND SIGNING OF BOX A ON DV] Step1 --> Step2[2. PRE-AUDITING OF DV] Step2 --> Step3[3. PROCESSING OF OBR/BUR] Step3 --> Step4[4. PREPARATION OF JOURNAL ENTRIES AND INITIATION AND VALIDATION OF DV] Step4 --> Step5[5. APPROVAL OF DV IN UIS] Step5 --> Step6[6. CERTIFICATION OF FUNDS AVAILABILITY] Step6 --> A((A)) </pre>	<p>Prepares DV and signs Box A. The DV originator will enter DV details and attach scanned documents required for processing in UIS.</p> <p><i>Note: For CAD, PSO prepares DV. If Unit, prepares their own DV. CPDMO reports the breakdown of monthly consumption of utilities of CAD offices. Required attachments are certified as to completeness and are uploaded in the UIS.</i></p> <p>Pre-audits DV.</p> <p>Processes ObR/BUR.</p> <p>Prepares journal entries in UIS. Initiate and Validate DV in UIS</p> <p>5.1 Approves DV in UIS 5.2 Approves DV in UIS</p> <p>Accounting Office certifies funds availability (signs Box C) then approves DV in UIS.</p>	<p>PSO/CPDMO Staff/End User</p> <p>Accounting Officer</p> <p>BO Staff</p> <p>Accounting Officer</p> <p>End User BO Staff</p> <p>Accounting Officer</p>

Prepared by/Date:
Approved by/Date:

Reviewed by/Date:

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Flowchart	Description	Person Responsible
<pre> graph TD A((A)) --> B[7. APPROVAL OF DV] B --> C[8. APPROVAL OF DV AND PREPARATION OF CHECK] C --> D[9. SIGNING AND CO-SIGNING OF CHECK] D --> E[10. RELEASING OF CHECK] E --> F((End)) </pre>	<p>Signs Box D on DV and approves DV on UIS.</p> <p>Approves DV on UIS and prepares check.</p> <p>Signs, co-signs the check.</p> <p>Releases check to supplier/ authorized collector.</p>	<p>VCs /Chancellor</p> <p>Cash Office Staff</p> <p>VCs /Chancellor</p> <p>Cash Office Staff</p>

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